
PENNSYLVANIA DEPARTMENT OF THE AUDITOR GENERAL

 Pennsylvania Auditor General  PaAuditorGen  Pennsylvania Auditor General



News for Immediate Release

September 7, 2023

Auditor General DeFoor Releases Audits for Volunteer Firefighters' Relief Associations in 26 Counties

HARRISBURG – Auditor General Timothy DeFoor today announced the release of audit reports for 39 volunteer firefighters' relief associations (VFRAs) in Armstrong, Beaver, Berks, Bradford, Bucks, Butler, Cambria, Carbon, Chester, Clearfield, Clinton, Crawford, Dauphin, Delaware, Fayette, Franklin, Indiana, Jefferson, Lawrence, Lebanon, Lehigh, Northampton, Pike, Washington, Westmoreland and York counties.

“Relief associations provide vital support to Pennsylvania’s dedicated first responders,” DeFoor said. “Our audits make sure state aid is used to equip and protect volunteer firefighters and the communities they serve.”

The Department of the Auditor General [distributes state aid](#) for VFRAs and audits how they use the funds, which are generated by a 2% tax on fire insurance policies sold in Pennsylvania by out-of-state companies. In 2022, \$66.7 million went to 2,514 municipalities for distribution to VFRAs to provide training, purchase equipment and insurance, and pay for death benefits for volunteer firefighters.

VFRAs may have future state aid withheld if they do not comply with applicable state laws, contracts, bylaws and administrative procedures. Relief associations are separate legal entities from the fire departments they support.

The department is required by law to audit volunteer fire relief associations and municipal pension plans that receive state aid through the department; liquid fuels tax usage by municipalities; various county offices and numerous other state government entities.

Review the latest audit report for the listed VFRAs and learn more about the Department of the Auditor General online at www.PaAuditor.gov. Our updated VFRA guidelines are posted on our website at the [Pennsylvania Department of the Auditor General -VFRA Resources \(paauditor.gov\)](#).

Audit reports are available online using the links provided below, or at www.PaAuditor.gov/audit-reports.

Armstrong County

[Pine Township Volunteer Firemen’s Relief Association](#) – No findings.

Beaver County

[Ambridge Firemen’s Relief Association](#) – No findings.

Berks County

[Community Fire Company of Frystown Relief Association](#) – 1 finding: Noncompliance with prior audit recommendation: Inadequate financial record-keeping system, unauthorized expenditures, inadequate signatory authority for the disbursement of funds

Bradford County

[Ridgebury Volunteer Fire Company's Relief Association](#) – 1 finding: Inadequate signatory authority for the disbursement of funds

[South Creek Volunteer Firefighters' Relief Association](#) – No findings.

[South Waverly Volunteer Fire Department Fighters' Relief Association](#) – No findings.

Bucks County

[Eddington Fire Company Relief Association](#) – 1 finding: Noncompliance with prior audit recommendation: Failure to conduct annual physical equipment inventories

[Third District Volunteer Fire Company Number 1, Firemen's Relief Association of Bristol Township, Pennsylvania](#) – 1 finding: Inappropriate payments on lease-purchase agreement

Butler County

[North Washington Firemen's Relief Association](#) – 1 finding: Erroneous deposit of fire tax funds

[West Sunbury Fire Department Relief Association](#) – 2 findings: Unauthorized expenditure, insufficient surety (fidelity) bond Coverage

Cambria County

[Conemaugh Independence Firemen's Relief Association](#) – No findings.

Carbon County

[Beaver Meadows Volunteer Firemen's Relief Association](#) – No findings.

Chester County

[Sadsbury Firemens Relief Association of Chester County, Pennsylvania](#) – 1 finding: Noncompliance with prior audit recommendation: Undocumented expenditure, inadequate documentation of purchase and inappropriate ownership of rescue vehicle

Clearfield County

[Brady Township Volunteer Fire Rescue Ambulance Firemen's Relief Association, Luthersburg, PA](#) – No findings.

Clinton County

[Fireman's Relief Association of South Renovo, PA](#) – No findings.

[Nippenose Valley Volunteer Firemen's Relief Association](#) – 1 finding: Unauthorized expenditures

Crawford County

[Hayfield Central Hose Company #1 Volunteer Firefighters' Relief Association](#) – No findings.

Dauphin County

[Harrisburg Firemen's Relief Association of the State of Pennsylvania](#) – 4 findings: Unauthorized expenditure, failure to maintain a complete and accurate equipment roster, inappropriate and/or insufficient asset tags to identify relief association ownership of equipment, failure to maintain a complete and accurate membership dinner

[Rush Township Volunteer Firemans' Relief Association](#) – 3 findings: Noncompliance with prior audit recommendation: Failure to maintain surety (fidelity) bond coverage, inadequate signatory authority for the disbursement of funds, failure to maintain a Pennsylvania sales tax exemption number

Delaware County

[Volunteer Firemen's Relief Association of Upper Darby Township](#) – 3 findings: Noncompliance with prior audit recommendation: Unauthorized expenditures, undocumented expenditures, Observation: FDIC coverage limits exceeded

Fayette County

[Monarch Volunteer Firemen's Relief Association](#) – 2 findings: Insufficient documentation of lease to the relief association, failure to obtain a Pennsylvania sales tax exemption number

Franklin County

[The Chambersburg Firemen's Relief Association of the State of Pennsylvania](#) – No findings.

Indiana County

[Rossiter Firemans Relief Association](#) – No findings.

Jefferson County

[Big Run Area Volunteer Fire Company Relief Association](#) – 1 finding: Undocumented expenditure

Lawrence County

[Shenango Area Fire District Relief Association](#) – 1 finding: Unauthorized expenditures

[South New Castle Boro Firemen's Relief Association](#) – No findings.

[Wurtemberg-Perry Township Volunteer Firefighter's Relief Association](#) – No findings.

Lebanon County

[South Lebanon Township Fireman's Relief Association](#) – No findings.

Lehigh County

[Han-Le Firemen's Relief Association](#) – No findings.

[South Whitehall Township Volunteer Firemen's Relief Association](#) – No findings.

[The Emaus Firemen's Relief Association, Inc](#) – 1 finding: Failure to segregate relief association officers' duties

Northampton County

[Nancy Run Fire Company Relief Association](#) – No findings.

[Williams Township Volunteer Firemen's Relief Association](#) – 2 findings: Noncompliance with prior audit recommendation: Failure to conduct annual physical equipment inventories and failure to maintain a complete and accurate equipment roster

Pike County

[Relief Association of Blooming Grove Township Volunteer Fire Department No. 1, Inc.](#) – 1 finding: Duplicate payment

Washington County

[Hanover Volunteer Firemen's Relief Association](#) – No findings.

[The McDonald Volunteer Firemen's Relief Association of the Borough of McDonald, State of Pennsylvania](#) – No findings.

Westmoreland County

[Jeanette Fire Department Relief Association](#) – No findings.

[Mt. Pleasant Township Volunteer Fire Department Company #1 of Kecksburg Relief Association](#) – No findings.

York County

[Firemen's Relief Association of the Community Fire Company of Seven Valleys, Inc](#) – No findings.

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